

Standards for the Chart of Account Import File

1. File Definition

File Name: CARYEARDIST.txt

- CAR
- YEAR: fiscal year (4 digits long)
- DIST: district number (4 digits long)
- txt = (extension) file type is text, extension is “txt”
- Example: CAR20144203.txt

2. Record Layout

Field	Type	Length	
District ID	Text	4	
Account ID	Text	1	
Fund	Text	2	
*Facility	Text	4	*required to segregate Charter School transactions
Function	Text	4	
Program	Text	3	
Project	Text	4	
Object	Text	3	
Source	Text	4	
Account	Text	3	
**Amount	Numeric	18	**decimal point expected; comma or dollar sign not allowed

- This will be a comma-delimited file. If a field is not required for a certain record, the comma delimiter will directly following the preceding delimiter. Example: If the facility field is not used for this record, the record would be

0001,2,03,,0005,006,0007,008,0009,010,12345.67

- The amount field is up to 18 characters long, with two decimal positions. Since ‘,’ is the delimiter, **DO NOT** include commas, but do include the decimal point. For negative values, put “-” sign in front of the number. Example: 12345.67 or –321.01 or 123 are valid but 123,456 will cause an error because of the comma.
- All funds 11-19 must be rolled to fund 10. Funds 11-19 should not be used by districts or AEAs.
- All funds 41-49 must be rolled to fund 40.
- Drop funds 01 and 02 from the upload. Use of funds 01 and 02 are optional locally.
- Drop all locally defined dimensions not listed in the record layout, including any revenue or expenditure accounts used locally for agency funds. It is not necessary to roll up duplicated account codes created when the locally defined dimensions are deleted.
- Drop all accounts with zero amounts.
- Show all amounts as positive numbers except contra accounts and accounts specifically allowed to be negative. All contra accounts will be negative numbers.

Account ID

- | | |
|---|--|
| 1 | Current asset |
| 2 | Long term asset |
| 3 | Other asset |
| 4 | Current liability |
| 5 | Long term liability |
| 6 | Other liability |
| 7 | Fund balance |
| 8 | Revenue/other financing sources |
| 9 | Expenditure/expense/other financing uses |

Account IDs 1 to 7 will match the first digit in the balance sheet account code.

3. Header / Trailer Records

- **Header Record:** The first record on the import file contains the District ID. Besides the District ID, all other fields will be 0's.

Example: 4203,0,00,0000,0000,000,0000,000,0

- **Trailer Record:** The last record on the import file contains the District ID and number of records in the input file, including the header and trailer records. The count of records should be entered in the Amount field. Besides the District ID and Amount fields, all other fields will be 9's.

Example: 4203,9,99,9999,9999,999,9999,999,7123

4. File Submission Procedure Definition

File submission Procedure

- Generate CAR file using the template from the accounting software vendor.
- Test account codes throughout year as new codes are created or as new accounting edits are made available.
- Upload the CAR file to Iowa Department of Education web site at least by August 15 but no later than September 15 and correct all errors and resolve all edits.
- System will do the following Tests (Files Rejected, All errors will be shown):
 - File format correct
 - Valid account codes
 - Valid account codes within proper dimensions
 - Negative values only in allowable accounts
 - Amounts match to known amounts
 - Funds in balance
 - Business Rules (Edits & Valid theory (UFA, GAAP, statutory)).
- District generates static reports; clicks on account codes for definitions:
 - Treasurer's report by fund
 - Revenues by fund, by source
 - Expenditures by fund, by function, by object
 - Balance sheet by fund, by account
 - Balance sheet for governmental long-term groups by account
 - Budget crosswalk
 - Miscellaneous income and expenditures report for unspent balance history
 - Transportation report.

- District also can query data for district-defined reports.
- District reviews the data and makes a decision to keep or reject files. Each upload overwrites the previous data. No online editing option is available.
- Repeat uploads at DE's direction until editing is complete.
- After successful upload, district completes one web-based CAR report:
 - Nonprofit School Organization
- Certify the final upload and web-based CAR report no later than Sept. 15.

5. Timeline

- All districts and AEAs attempt at least one test upload, spring/early summer.
- Districts and AEAs continue testing upload as more business rules are added to the test site and make any corrections necessary in their charts of accounts before the official CAR-COA site opens.
- Training in May or June on CAR and COA upload as requested.
- Production site available approximately August 15.
- All districts and AEAs upload chart of accounts for the CAR reporting. There is no alternative reporting method.
- All districts and AEAs complete the chart of accounts upload and the web-based CAR report on or before September 15. NOTE: Districts and AEAs may upload several times between August 15 and September 15 to allow for corrections and amendments.
- The CAR must be certified no later than September 15 unless the district/AEA has a good cause extension granted in writing from the Department of Education. Good cause extensions shall not extend beyond October 1.
- NOTE: After the district or AEA has successfully completed its final upload, it will print a set of the static reports and the web-based report to provide to its auditor for the audit of the CAR as required by Iowa Code.

6. CAR-based Reporting

- Additional CAR Reporting outside of the CAR program include:
 - Juvenile Home Program Claim (separate data collection in the Iowa Education Portal)-Due August 1.
 - Special Education Supplement (separate data collection in the Iowa Education Portal)- Due Sept. 15. This data collection draws from information reported in the CAR.
 - Annual Transportation Report (separate data collection in the Iowa Education Portal)-Due Sept. 15.
 - Facility, Elections, and Sales Tax (separate data collection in the Iowa Education Portal)-Due Sept. 30.